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GOVERNMENT OF SIKKIM
LAND REVENUE & DISASTER MANAGEMENT DEPARTMENT
GANGTOK

No.05/Adm/LRDMD

Date: 24/02/2018

NOTIFICATION

In exercise of the powers conferred by clause (g) of sub-section (2) of section 78 read with clause (c) of sub-section (1) of section 48 of the Disaster Management Act, 2005 (53 of 2005), the State Government hereby establishes the Sikkim State Disaster Mitigation Fund and makes the following rules to regulate the operation of Sikkim State Disaster Mitigation Fund, namely:-

Short title and commencement	1 (1) These rules may be called the Sikkim State Disaster Mitigation Fund Rules, 2018. (2) It shall come into force on the date of its publication in the Official Gazette.
Definition	2 In these rules, unless the context otherwise requires:- (a) "Fund" means the "Sikkim State Disaster Mitigation Fund"; (b) "Government" means the Government of Sikkim; (c) "Mitigation" means measures aimed at reducing the risk, impact or effects of a disaster or threatening disaster situation.
Contribution to the fund	3 (1) The Government may contribute to the Fund for mitigation of disasters, (2) The Fund shall be maintained in an account under the Public Account of State under the Major Head of Account "8121-General and other Reserve Funds, 122-State Disaster Response Fund, 02-State Disaster Mitigation Fund" and shall be a non-lapsable and interest bearing account, (3) The interest accrued shall be credited to the Fund on annual basis, (4) In order to enable transfer of the total amount of contribution to the Fund, the State Government shall make suitable budget

provision on the expenditure side of the budget under the Major Head of Account "2245-Relief on Account of Natural Calamities, 05-State Disaster Response Fund, 101- Transfer to Reserve Fund and Deposit Accounts-State Disaster Response Fund, 00.00.72- Transfer to State Disaster Mitigation Fund".

Application of Fund	4 (1) The Fund shall be utilised for prevention and mitigation of various hazards that may turn into disasters.
	(2) The Fund shall not be utilised for any purpose other than for prevention and mitigation of hazards.
Booking of expenditure	5 (1) The actual expenditure on prevention and mitigation works shall be booked only under respective minor heads within the Major Head of Account "2245-Relief on Account of Natural Calamities, 80-General, 102-Management of Natural Disasters, Contingency Plans in Disaster Prone Areas, 62.00.75-Works related to State Disaster Mitigation Fund". The expenditure to be charged to the Fund will be shown as a negative entry under the Major Head of Account "2245-80-901-deduct amount met from State Disaster Mitigation Fund". (2) Direct expenditure shall not be made from the Public Account. Even if for some administrative reasons, expenditure on prevention and mitigation is to be met under heads of account other than MH:2245, these should be finally booked under MH:2245 through inter-account transfers.
Management of fund and sanctioning authority	6 The Fund shall be operated by Land Revenue and Disaster Management Department. The Competent Authority to sanction schemes under the Fund is the Chairman of the Sikkim State Disaster Management Authority constituted under section 14 of the Disaster Management Act, 2005.
Accounts and audit	7 The accounts of the Fund and the investment shall be maintained by the Accountant General in charge of accounts of the State in the normal course. Disclosure about the position of the opening balance, receipts, expenditure and closing balance in respect of the Fund will be made in the Finance Accounts, as a separate appendix/line. Comptroller and Auditor General of India will conduct audit of Fund every year.
Investment of funds	8 The Land Revenue and Disaster Management Department shall invest such amount available in the Fund in the beginning of the financial year after the same is transferred to the Fund.
Power to interpret these rules	9 The Power to interpret these rules shall vest with the State Government in the Land Revenue and Disaster Management Department whose interpretation shall be final.

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Government of Sikkim